**GOVERNMENT OF ANDHRA PRADESH**
**ABSTRACT**

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 - To notify supply of online money gaming, supply of online gaming other than online money gaming and supply of actionable claims in casinos under section 15(5) of APGST Act - Orders – Issued.

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**REVENUE (COMMERCIAL TAXES) DEPARTMENT**

**G.O.Ms.No.543** **Dated:14-11-2023.**

**Read the following:**

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017.
2. The Central Goods and Services Tax (Amendment) Act, 2023 (No.30 of 2023), dated.18.08.2023.
3. Andhra Pradesh Goods and Services Tax (Amendment) Act, 2023 (No.29 of 2023), dated.20.10.2023.
4. Notification No.49/2023-Central Tax, dated 29-09-2023 issued by the Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs.
5. From the CCST, Letter Ref. No. Computer No.2225100, File No.REV03-12039(31)/123/2023 - COMM, dated.10-11-2023.

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**ORDER:**

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:14.11.2023.

**NOTIFICATION**

In exercise of the powers conferred under sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, notifies the following supplies under the said sub-section, namely:—

(i) supply of online money gaming;

(ii) supply of online gaming, other than online money gaming; and

(iii) supply of actionable claims in casinos.

2. This notification shall come into force on the 1st day of October, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

(P.T.O.)



**Copy to:**
The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER